

2019 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 11, 2020

About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009 eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51 also gave the Commission the responsibility for certification and education of assessors. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ Assessment of State Assessed Properties

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone and railroad car line companies. Because the assets and properties of these entities may be located

throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2019, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.

- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include the Assessor Discipline Committee and the Education and Certification Committee, which continued to meet during 2019.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

➤ **Audit of Minimum Assessing Requirements (AMAR)**

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally, MCL 211.10f indicates in part:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five-year cycle began in 2018. In 2019 the Commission conducted 320 local unit reviews in 17 Counties. Of the 320 local units reviewed, 52 had perfect AMAR reviews.

During 2019, follow up reviews were conducted in 191 local units. Of the 191 follow up reviews completed in 2019, only 126 local units corrected all of the deficiencies noted from their prior review. 56 local units need an additional follow up review and 25 of those have already had multiple follow up reviews.

2019 Accomplishments

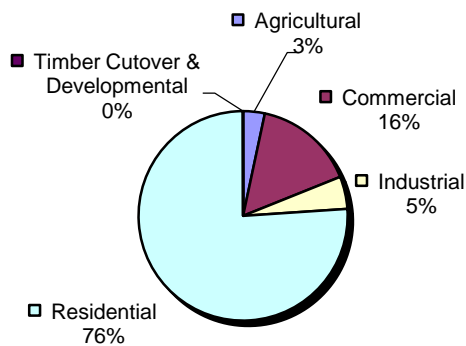
As required by MCL 211.149, the State Tax Commission met in formal session nine (9) times during calendar year 2019. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission web page at www.michigan.gov/statetaxcommission.

✓ State Equalized Valuations

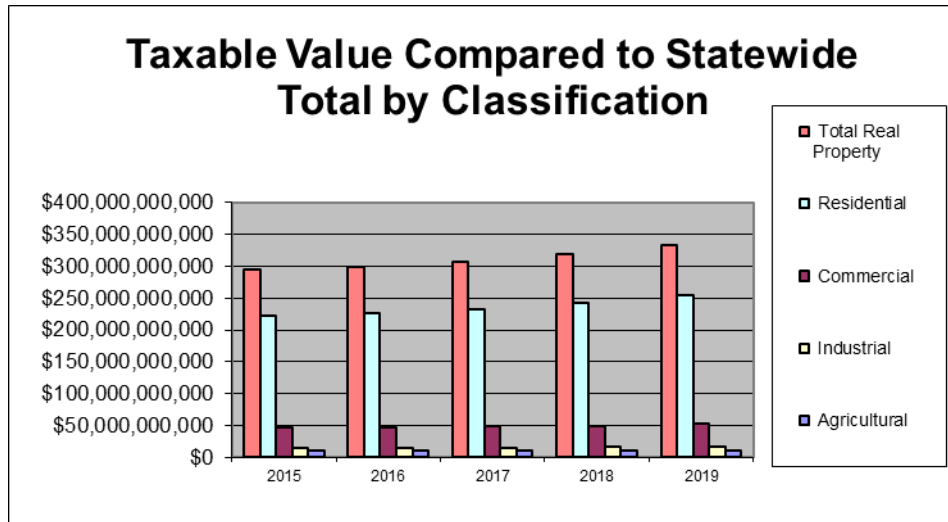
The State Tax Commission finalized and approved the 2019 state equalized valuations for each property classification by county (Appendix 3) on May 28, 2019, as required by MCL 209.4. Taxable values are based on Taxable Valuations Form 4046 submissions which are due the 4th Monday of June. The total statewide summary is provided in the table below.

2019 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,127,707,286	\$11,192,965,576
Commercial	\$66,044,428,409	\$52,092,849,559
Industrial	\$19,610,294,569	\$16,726,083,649
Residential	\$319,596,513,032	\$254,151,753,054
Timber - Cutover	\$215,084,613	\$109,618,589
Developmental	\$79,982,763	\$40,665,562
Total Real Property	\$429,674,010,672	\$334,313,935,989
Total Personal Property	\$29,241,372,608	\$29,181,518,940
Total Real & Personal Property	\$458,915,383,280	\$363,495,454,929

2019 Taxable Value by Classification

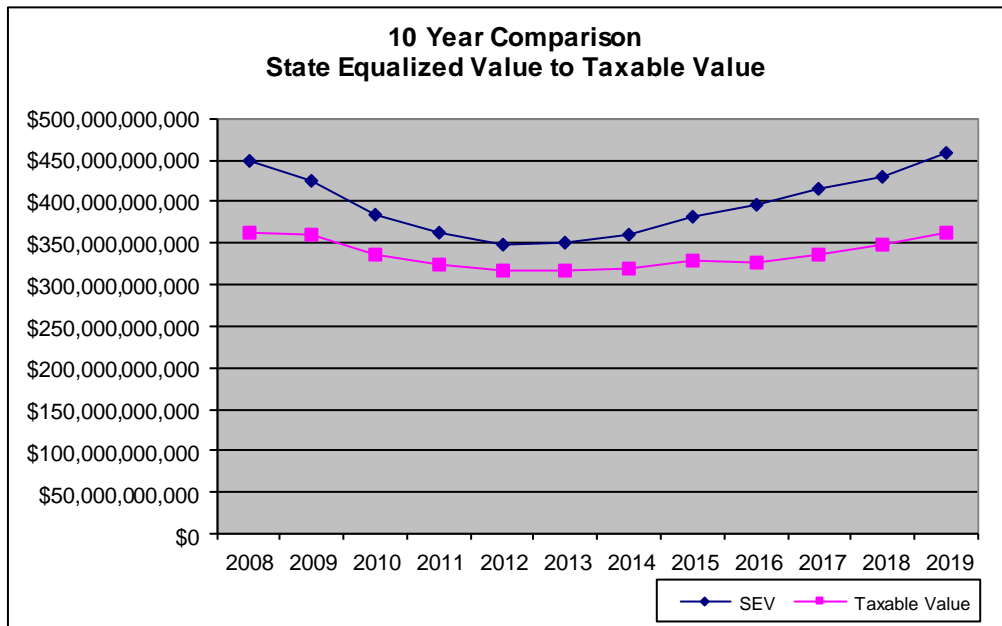


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total statewide annual tax levy based on taxable valuation, submitted on the Assessing Officer's Report of Taxable Values Form 4626 after the close of the March Board of Review, for the last five years.

Year	Taxable Valuation From Form 4626	Total Tax Levied
2014	\$319,501,803,623	\$13,033,563,272
2015	\$327,732,524,070	\$13,475,399,279
2016	\$327,405,758,407	\$13,653,142,170
2017	\$335,481,172,309	\$13,983,326,284
2018	\$348,260,934,781	\$14,621,532,048
2019	\$363,529,808,708	Available Mid 2020

✓ **Assessment of State Assessed Properties**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 1,106 petitions regarding omitted or incorrectly reported real and personal property in 2019. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2014	2015	2016	2017	2018	2019
Non-Concurrence	592	500	431	494	300	436
Concurrence	648	574	490	407	510	670
Total	1240	1074	921	901	810	1106

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
 Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2019 the STC continued to offer assessor education and certification training programs throughout the State. The Michigan Certified Assessing Technician (MCAT) Program was offered by both outside organizations and by the State Tax Commission at various locations throughout the State. The program continues to be very successful with 150 new MCAT's certified in 2019.

The Michigan Certified Assessing Officer (MCAO) self-study program was eliminated beginning in 2019 and significant changes were made to the program material as well as moving to online exams. There were 85 new MCAO's certified during 2019.

The Michigan Advanced Assessing Officer (MAAO) STC Program was offered in April and October 2019. In addition, five self-paced courses were offered through outside organizations and 28 through the State Tax Commission during 2019, including for the first time offering all MAAO courses in the Upper Peninsula.

Significant changes were made to the Michigan Master Assessing Officer (MMAO) STC Program beginning in 2019. During 2019, a one-time transition program was offered for those individuals who had completed the previous three pre-requisite courses. Sixteen candidates successfully completed the appraisal report and both exams and achieved MMAO certifications. The Commission also began the full year program in October 2019 and have 19 students enrolled.

During 2019, the Commission continued to offer online education classes through their Moodle classroom. The Commission also developed eight additional classes for a total of 12 online offerings. Nearly 1,000 assessors sign up for one or more classes and over 85% successfully complete one or more classes.

The following is a summary of each of the Committee's work and new program development during 2019:

- **Education and Certification:** Education and Certification Committee Members Steve Hudson, Paula Jastifer, Shila Kiander, Scott Miller, Bryan Paris and Scott Vandemergel met in person and electronically during 2019. This Committee continued its work on assessor education matters by recommending that Michigan Certified Assessing Technicians be able to complete their re-certification requirements by completing courses offered on the STC online education portal. During 2019, this committee reviewed and made recommendations to the Commission regarding certification level requirements for cities, township's and counties and made determinations regarding requests to waive those requirements that were submitted by local units and counties. The Committee also reviewed the policies for escrow and late renewal of assessor certification.
- **Discipline Advisory:** In December of 2015, the State Tax Commission updated the Complaint Process Regarding Assessment Administration Practices. Assessor Discipline Advisory Committee Members Micheal Lohmeier, Dulcee Ranta and Brian Busscher met two times during 2019. The Committee reviewed several complaints and made recommendations to the Commission. A total of 19 assessors appeared before the Assessor Discipline Advisory Committee in 2019.

✓ **Administrative Duties**

1. The Commission issued 17 Bulletins in 2019, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2019 Commission Bulletins.

2. Under specific circumstances provided for in the General Property Tax Act, the Commission is statutorily required to assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2019, the Commission assumed jurisdiction of the roll for 20 local units because the local unit failed to correct the AMAR deficiencies by the stated time and 4 because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2019 the Commission received 4 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2015	37
2016	31
2017	19
2018	22
2019	4

4. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system (CERTS). This system replaced the current paper based system for assessors to provide proof of completion of their continuing education requirements and to pay their renewal fee. CERTS allows all assessors to log their continuing education hours, update personal information, update assessor of record information, pay online (a print and pay by mail option is also available) and print their certificate at home. The implementation of the system was very successful with 99% of all assessors logged into the system within one month of implementation and with 97% of certified assessors timely renewing their certification. Nearly ½ of all assessor renewal fees were paid online through the system. Assessors also began logging continuing education hours for their 2021 renewal beginning on November 1, 2019.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State Treasurer or designee as required by the Act. In 2019, the Commission acted on 70 applications and granted approval to 66 of the charitable nonprofit housing organization exemption applications.
6. As provided by various Public Acts, the Commission received and reviewed applications in 2019 for each of the statutory exemption programs. Staff reviews the applications and makes recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted

Type of Certificate	2015	2016	2017	2018	2019
Industrial Facility Exemptions	265	177	210	184	138
Air Pollution Control Exemptions	13	12	9	6	17
Water Pollution Control Exemptions	25	24	37	63	25
Obsolete Property Rehabilitation	31	43	40	30	45
Personal Property Exemptions	7	4	10	3	2
Neighborhood Enterprise New & Rehab	219	54	73	184	210
Commercial Rehabilitation	36	18	17	23	31
Total	596	332	393	493	468

**STATE TAX COMMISSION
2019 ANNUAL REPORT**

Appendix Table of Contents

APPENDIX 1	Public Acts under State Tax Commission Jurisdiction	Page I
APPENDIX 2	Members of the State Tax Commission	Page II
APPENDIX 3	2019 State Equalized Valuation by County & Classification	Page III
APPENDIX 4	State-Wide State Equalized Valuation & Taxable Valuation by Classification - 5 Year Summary	Page VI
APPENDIX 5	5 Year Summary of State Assessed Properties	Page IX
APPENDIX 6	2019 State Tax Commission Bulletins	Page X

APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions – MCL 211.7h
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 451, P.A. 1994, Part 361.
8. State Assessed Properties and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 451, P.A. 1994, Part 21.
10. Personal Property Examiner Certification - Act 40, P.A. 1969.
11. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
12. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 295, P.A. 1976.
13. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
14. Renaissance Zones – Act 376, P.A. 1996.
15. Recodified Tax Increment Financing Act – Act 57, P.A. 2018
16. Technology Park Districts - Act 385, P.A. 1984.
17. Review of Appraisals of Tax-Reverted State Lands - Act 451, P.A. 1994, Part 511.
18. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
19. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
20. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.
21. State Essential Services Assessment Act – Act 92 of 2014
22. Alternative State Essential Services Assessment Act – Act 93 of 2014

APPENDIX 2

Members of the State Tax Commission

Nick A. Khouri

Nick A. Khouri serves as Chairperson of the State Tax Commission and was appointed to serve a four-year term commencing on December 31, 2018 and expiring on December 27, 2022. Khouri previously served as Michigan's 46th State Treasurer. Prior to his appointment as Treasurer, Khouri retired from DTE Energy, a Fortune 300 diversified energy company headquartered in Detroit, where he served as Senior Vice President of Corporate Affairs. He also served as Vice President and Treasurer at DTE and was Vice President of Public Sector Consultants, where he focused on economic development, public infrastructure, and state and local tax policy. In the 1990's Khouri was Michigan's Chief Deputy State Treasurer after having served as Chief Economist with the Senate Fiscal Agency, and as an analyst with the Congressional Budget Office. He earned a bachelor's and master's degree in economics from the University of Michigan and Michigan State University.

W. Howard Morris

W. Howard Morris was reappointed to the State Tax Commission in November 2017 to a four-year term expiring December 27, 2021. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a Bachelor of Business Administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

Leonard D. Kutschman

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

APPENDIX 3

2019 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$37,977,000	\$27,408,900	\$11,450,900	\$714,370,900	\$0	\$0	\$791,207,700	\$38,232,100	\$829,439,800
Alger	\$9,909,400	\$42,276,201	\$9,751,500	\$424,629,156	\$0	\$0	\$486,566,257	\$22,236,240	\$487,287,706
Allegan	\$831,644,809	\$516,112,829	\$258,692,687	\$4,873,597,428	\$0	\$5,042,441	\$6,485,090,194	\$328,964,269	\$6,814,054,463
Alpena	\$88,413,600	\$114,884,700	\$36,338,300	\$781,264,725	\$0	\$0	\$1,020,901,325	\$68,686,223	\$1,089,587,548
Antrim	\$79,954,800	\$92,868,800	\$9,136,000	\$2,165,458,046	\$0	\$0	\$2,347,417,646	\$90,145,900	\$2,437,563,546
Arenac	\$104,450,700	\$48,027,900	\$8,279,800	\$506,618,860	\$0	\$0	\$667,377,260	\$46,615,550	\$713,992,810
Baraga	\$10,754,847	\$20,592,946	\$22,740,365	\$251,977,890	\$23,340,413	\$0	\$329,406,461	\$40,344,779	\$369,751,237
Barry	\$390,051,250	\$149,686,700	\$69,109,500	\$2,329,772,335	\$0	\$0	\$2,938,619,785	\$105,919,220	\$3,044,539,005
Bay	\$528,528,110	\$438,386,200	\$150,119,800	\$2,069,894,363	\$0	\$0	\$3,186,928,473	\$221,147,218	\$3,408,075,691
Benzie	\$26,201,712	\$97,980,500	\$5,266,800	\$1,630,433,246	\$1,105,100	\$0	\$1,760,987,358	\$42,119,800	\$1,803,107,158
Berrien	\$534,363,600	\$789,736,133	\$1,279,874,500	\$6,796,011,576	\$0	\$0	\$9,399,985,809	\$506,987,070	\$9,906,972,879
Branch	\$613,483,835	\$163,618,142	\$39,760,692	\$1,127,656,320	\$0	\$0	\$1,944,518,989	\$152,792,036	\$2,097,311,025
Calhoun	\$539,533,714	\$598,978,870	\$209,964,425	\$2,683,950,286	\$0	\$0	\$4,032,427,295	\$467,263,496	\$4,499,690,791
Cass	\$553,667,900	\$103,658,800	\$40,189,700	\$2,141,060,186	\$0	\$0	\$2,838,576,586	\$241,796,594	\$3,080,373,180
Charlevoix	\$53,709,688	\$181,429,395	\$45,831,300	\$2,449,889,102	\$0	\$0	\$2,730,859,485	\$76,608,333	\$2,807,467,818
Cheboygan	\$33,954,550	\$159,405,650	\$5,977,600	\$1,517,899,630	\$100,000	\$3,809,400	\$1,721,146,830	\$66,916,450	\$1,788,063,280
Chippewa	\$49,023,800	\$170,122,900	\$25,965,100	\$1,046,296,300	\$0	\$0	\$1,291,408,100	\$75,320,475	\$1,366,728,575
Clare	\$97,750,907	\$86,541,754	\$19,063,118	\$966,705,146	\$0	\$0	\$1,170,060,925	\$123,308,508	\$1,293,369,433
Clinton	\$808,082,300	\$445,686,040	\$57,312,200	\$2,360,724,350	\$0	\$0	\$3,671,804,890	\$148,481,250	\$3,820,286,140
Crawford	\$133,500	\$48,238,000	\$95,195,700	\$566,353,880	\$0	\$0	\$709,921,080	\$53,245,000	\$763,166,080
Delta	\$47,367,176	\$172,853,600	\$25,904,426	\$1,052,182,401	\$0	\$109,100	\$1,298,416,703	\$120,014,615	\$1,418,431,318
Dickinson	\$22,152,317	\$148,935,588	\$49,515,200	\$679,593,485	\$24,380,500	\$0	\$924,577,090	\$103,072,698	\$1,027,649,788
Eaton	\$486,571,994	\$707,468,715	\$206,046,175	\$2,755,809,496	\$0	\$9,174,500	\$4,165,070,880	\$317,150,798	\$4,482,221,678
Emmet	\$46,360,155	\$389,459,200	\$14,629,500	\$3,393,404,725	\$0	\$0	\$3,843,853,580	\$108,184,000	\$3,952,037,580
Genesee	\$208,183,150	\$2,336,372,064	\$289,946,200	\$8,504,602,416	\$0	\$0	\$11,339,103,830	\$696,460,185	\$12,035,564,015
Gladwin	\$96,337,200	\$51,741,050	\$9,942,450	\$969,350,511	\$0	\$0	\$1,127,371,211	\$51,119,160	\$1,178,490,371
Gogebic	\$1,108,625	\$56,230,738	\$14,003,030	\$504,136,247	\$25,528,742	\$0	\$601,007,382	\$73,822,983	\$674,830,365
Grand Traverse	\$149,612,400	\$1,140,530,600	\$89,888,100	\$5,196,659,937	\$0	\$0	\$6,576,691,037	\$261,629,431	\$6,838,320,468
Graiot	\$872,097,423	\$34,038,842	\$41,668,581	\$633,980,282	\$0	\$0	\$1,681,785,128	\$369,319,100	\$2,051,104,228
Hillsdale	\$578,171,251	\$89,110,610	\$40,461,245	\$1,118,363,375	\$0	\$662,400	\$1,826,768,881	\$82,265,011	\$1,909,033,892
Houghton	\$16,553,368	\$181,098,815	\$15,645,697	\$981,529,995	\$18,134,426	\$2,278,522	\$1,215,240,823	\$64,992,875	\$1,280,233,698
Huron	\$1,775,558,200	\$120,853,500	\$50,636,000	\$1,106,635,293	\$0	\$0	\$3,053,682,993	\$764,769,900	\$3,818,452,893
Ingham	\$418,868,955	\$2,305,359,227	\$209,257,265	\$6,004,564,278	\$0	\$3,101,400	\$8,941,151,125	\$671,281,104	\$9,612,432,229
Ionia	\$697,079,095	\$148,508,900	\$43,608,300	\$1,407,805,905	\$0	\$0	\$2,297,002,200	\$111,373,300	\$2,408,375,500

2019 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$60,858,600	\$109,050,354	\$25,285,000	\$1,040,072,430	\$0	\$4,682,800	\$1,239,949,184	\$91,911,600	\$1,331,860,784
Iron	\$18,527,779	\$39,476,794	\$40,609,883	\$496,741,452	\$38,196,563	\$0	\$633,552,471	\$54,576,286	\$688,128,757
Isabella	\$437,599,134	\$533,937,500	\$34,598,700	\$1,265,089,400	\$0	\$0	\$2,271,224,734	\$167,223,011	\$2,438,447,745
Jackson	\$452,549,017	\$758,996,389	\$156,501,349	\$3,929,522,103	\$0	\$1,674,300	\$5,299,243,158	\$503,369,967	\$5,802,613,125
Kalamazoo	\$328,446,799	\$2,079,513,788	\$434,818,350	\$7,079,917,979	\$0	\$0	\$9,922,696,916	\$655,834,791	\$10,578,531,707
Kalkaska	\$24,063,600	\$56,002,300	\$9,483,900	\$786,443,200	\$0	\$0	\$875,993,000	\$143,630,300	\$1,019,623,300
Kent	\$382,120,000	\$5,911,965,222	\$1,438,231,200	\$20,119,508,050	\$0	\$0	\$27,851,824,472	\$1,650,256,100	\$29,502,080,572
Keweenaw	\$0	\$12,866,700	\$75,912	\$204,172,583	\$2,894,901	\$0	\$220,010,096	\$5,314,943	\$225,325,039
Lake	\$29,908,200	\$57,144,200	\$1,523,900	\$614,423,600	\$0	\$0	\$702,999,900	\$39,844,500	\$742,844,400
Lapeer	\$444,374,880	\$263,905,392	\$71,966,700	\$2,976,584,993	\$0	\$3,913,200	\$3,760,745,165	\$233,087,391	\$3,993,832,556
Leelanau	\$169,894,170	\$184,990,339	\$11,367,470	\$3,470,426,656	\$0	\$0	\$3,836,678,635	\$57,566,313	\$3,894,244,948
Lenawee	\$962,898,575	\$416,847,149	\$111,411,100	\$2,730,115,784	\$0	\$0	\$4,221,272,608	\$346,257,732	\$4,567,530,340
Livingston	\$255,044,130	\$1,157,882,070	\$320,914,580	\$9,334,165,509	\$0	\$5,468,500	\$11,073,474,789	\$562,943,956	\$11,636,418,745
Luce	\$5,278,500	\$17,561,400	\$3,164,900	\$208,627,600	\$651,000	\$0	\$235,283,400	\$10,243,707	\$245,527,107
Mackinac	\$13,919,599	\$227,358,039	\$18,320,623	\$885,254,440	\$3,777,600	\$0	\$1,148,630,301	\$147,575,328	\$1,296,205,629
Macomb	\$212,674,200	\$4,946,354,566	\$2,280,364,680	\$26,649,318,646	\$0	\$0	\$34,088,712,092	\$1,801,236,491	\$35,889,948,583
Manistee	\$40,223,400	\$103,976,400	\$50,752,500	\$1,183,232,450	\$0	\$0	\$1,378,184,750	\$89,939,750	\$1,468,124,500
Marquette	\$13,257,555	\$520,077,582	\$73,974,921	\$2,222,729,593	\$53,021,950	\$0	\$2,883,061,601	\$207,438,209	\$3,090,499,810
Mason	\$96,726,600	\$156,381,200	\$536,506,700	\$1,323,924,960	\$0	\$0	\$2,113,539,460	\$160,475,500	\$2,274,014,960
Mecosta	\$198,613,700	\$157,016,600	\$55,260,500	\$1,181,044,385	\$0	\$0	\$1,591,935,185	\$106,282,100	\$1,698,217,285
Menominee	\$104,400,381	\$74,116,211	\$36,695,022	\$752,044,926	\$0	\$0	\$967,256,540	\$73,906,570	\$1,041,163,110
Midland	\$186,679,300	\$506,585,316	\$262,301,100	\$2,334,910,550	\$0	\$0	\$3,290,476,266	\$533,391,500	\$3,823,867,766
Missaukee	\$166,938,800	\$46,468,700	\$9,018,600	\$571,839,900	\$0	\$0	\$794,266,000	\$70,763,100	\$865,029,100
Monroe	\$561,328,241	\$818,367,050	\$1,130,029,990	\$4,451,098,690	\$0	\$7,005,200	\$6,967,829,171	\$495,767,181	\$7,463,596,352
Montcalm	\$445,450,800	\$183,181,200	\$43,560,800	\$1,600,166,600	\$0	\$0	\$2,272,359,400	\$213,766,700	\$2,486,126,100
Montmorency	\$19,232,000	\$28,603,400	\$9,401,900	\$519,328,734	\$0	\$0	\$576,566,034	\$43,617,910	\$620,183,944
Muskegon	\$145,973,600	\$711,649,900	\$178,835,800	\$4,238,183,084	\$0	\$0	\$5,274,642,384	\$326,230,670	\$5,600,873,054
Newaygo	\$231,212,700	\$116,551,700	\$52,198,500	\$1,493,453,900	\$0	\$0	\$1,893,416,800	\$110,601,967	\$2,004,018,767
Oakland	\$78,480,550	\$12,230,078,570	\$2,308,382,440	\$58,567,480,435	\$0	\$0	\$73,184,421,995	\$3,531,580,300	\$76,716,002,295
Oceana	\$218,845,517	\$91,191,600	\$36,758,900	\$1,302,076,933	\$0	\$0	\$1,648,872,950	\$59,968,300	\$1,708,841,250
Ogemaw	\$89,618,438	\$106,454,700	\$8,227,500	\$782,450,500	\$0	\$0	\$986,751,138	\$65,589,510	\$1,052,340,648
Ontonagon	\$10,545,787	\$15,617,629	\$31,291,304	\$231,214,863	\$22,221,418	\$0	\$310,891,001	\$21,127,666	\$332,018,667
Osceola	\$137,766,300	\$45,503,300	\$30,253,350	\$637,059,701	\$0	\$0	\$850,582,651	\$90,606,400	\$941,189,051
Oscoda	\$12,177,400	\$21,399,800	\$8,454,400	\$374,591,830	\$0	\$0	\$416,626,430	\$45,297,800	\$461,924,030
Otsego	\$49,000,700	\$187,543,251	\$26,045,065	\$1,013,563,846	\$0	\$0	\$1,276,152,862	\$248,580,100	\$1,524,732,962
Ottawa	\$673,756,900	\$1,680,456,900	\$755,862,300	\$10,987,914,553	\$0	\$155,900	\$14,098,146,553	\$850,050,844	\$14,948,197,397

2019 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$80,623,700	\$25,056,300	\$27,302,500	\$663,476,000	\$84,000	\$0	\$796,542,500	\$28,712,747	\$825,255,247
Roscommon	\$4,927,800	\$100,927,300	\$2,031,800	\$1,429,387,540	\$0	\$0	\$1,537,274,440	\$48,225,700	\$1,585,500,140
Saginaw	\$767,070,800	\$1,090,697,050	\$146,093,200	\$3,518,600,250	\$19,000	\$0	\$5,522,480,300	\$509,646,524	\$6,032,126,824
Saint Clair	\$483,262,272	\$727,881,650	\$881,363,100	\$4,926,686,250	\$0	\$0	\$7,019,193,272	\$782,040,598	\$7,801,233,870
Saint Joseph	\$745,659,527	\$185,674,056	\$122,955,950	\$1,595,359,419	\$0	\$0	\$2,649,648,952	\$280,792,193	\$2,930,441,145
Sanilac	\$1,335,119,012	\$111,928,280	\$18,675,007	\$1,003,193,770	\$113,700	\$4,902,400	\$2,473,932,169	\$226,391,239	\$2,700,323,408
Schoolcraft	\$5,942,100	\$31,869,400	\$12,519,700	\$353,082,900	\$1,515,300	\$0	\$404,929,400	\$50,135,778	\$455,065,178
Shiawassee	\$566,249,100	\$207,668,850	\$37,658,600	\$1,500,403,085	\$0	\$0	\$2,311,979,635	\$114,463,700	\$2,426,443,335
Tuscola	\$1,007,590,517	\$94,006,100	\$37,848,300	\$1,109,929,134	\$0	\$0	\$2,249,374,051	\$446,063,604	\$2,695,437,655
Van Buren	\$437,423,897	\$251,913,900	\$95,917,000	\$2,844,029,081	\$0	\$0	\$3,629,283,878	\$668,646,900	\$4,297,930,778
Washtenaw	\$534,329,140	\$4,853,078,268	\$509,532,860	\$15,324,795,391	\$0	\$28,002,700	\$21,249,738,359	\$1,178,432,732	\$25,428,171,091
Wayne	\$26,478,100	\$11,374,546,635	\$3,563,599,057	\$35,144,019,870	\$0	\$0	\$50,108,643,662	\$4,303,024,832	\$54,411,668,494
Wexford	\$47,034,138	\$135,904,600	\$51,175,500	\$911,670,413	\$0	\$0	\$1,145,784,651	\$76,355,900	\$1,222,140,551
Grand Total	\$24,127,707,286	\$66,044,428,409	\$19,610,294,569	\$319,596,513,032	\$215,084,613	\$79,982,763	\$429,674,010,672	\$29,241,372,608	\$458,915,383,280

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2019		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,127,707,286	\$11,192,965,576
Commercial	\$66,044,428,409	\$52,092,849,559
Industrial	\$19,610,294,569	\$16,726,083,649
Residential	\$319,596,513,032	\$254,151,753,054
Timber - Cutover	\$215,084,613	\$109,618,589
Developmental	\$79,982,763	\$40,665,562
Total Real Property	\$429,674,010,672	\$334,313,935,989
Total Personal Property	\$29,241,372,608	\$29,181,518,940
Total Real & Personal Property	\$458,915,383,280	\$363,495,454,929

2018		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,875,149,909	\$10,936,948,543
Commercial	\$59,886,541,936	\$49,881,422,960
Industrial	\$18,399,190,366	\$16,070,194,723
Residential	\$298,806,291,873	\$243,015,578,106
Timber - Cutover	\$221,738,864	\$109,946,027
Developmental	\$113,310,652	\$62,068,079
Total Real Property	\$401,302,223,600	\$320,076,158,438
Total Personal Property	\$28,268,257,483	\$28,185,496,790
Total Real & Personal Property	\$429,570,481,083	\$348,261,655,228

2017		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
Total Real Property	\$387,768,026,836	\$307,822,725,293
Total Personal Property	\$27,771,545,919	\$27,658,447,016
Total Real & Personal Property	\$415,539,572,755	\$335,481,172,309

2016		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$22,795,411,527	\$10,479,877,007
Commercial	\$53,870,354,704	\$46,766,419,902
Industrial	\$16,894,199,209	\$15,362,578,335
Residential	\$274,930,187,551	\$226,802,770,667
Timber - Cutover	\$238,999,493	\$114,315,228
Developmental	\$134,757,533	\$71,775,693
Total Real Property	\$368,818,910,017	\$299,597,736,832
Total Personal Property	\$27,898,913,829	\$27,808,021,575
Total Real & Personal Property	\$396,717,823,846	\$327,405,758,407

2015		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$21,623,537,941	\$10,400,901,985
Commercial	\$51,697,675,218	\$46,232,437,956
Industrial	\$16,369,452,454	\$15,232,173,035
Residential	\$259,196,283,521	\$222,669,176,470
Timber - Cutover	\$248,587,449	\$117,160,853
Developmental	\$161,875,398	\$94,501,423
Total Real Property	\$349,297,411,981	\$294,746,351,722
Total Personal Property	\$33,117,877,535	\$32,986,172,348
Total Real & Personal Property	\$382,415,289,516	\$327,732,524,070

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2019					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$747,480,615	\$39,661,321		\$37,565,023	\$2,096,299
Telephone Companies	\$1,074,430,850	\$56,060,970	53.06	\$25,134,807	\$30,926,163
Car Loaning Companies	\$127,597,850	\$6,770,342		\$4,486,704	\$2,283,638
Totals	\$1,949,509,315	\$102,492,633		\$67,186,533	\$35,306,100
2018					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$701,943,541	\$36,957,327		\$36,957,067	\$261
Telephone Companies	\$1,064,785,750	\$56,060,970	52.65	\$24,904,936	\$31,156,033
Car Loaning Companies	\$166,050,750	\$8,742,571		\$4,652,119	\$4,090,452
Totals	\$1,932,780,041	\$101,760,868		\$66,514,122	\$35,246,746
2017					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$680,137,843	\$35,625,620		\$35,602,965	\$22,655
Telephone Companies	\$1,150,903,735	\$60,284,338	52.38	\$24,541,256	\$35,743,082
Car Loaning Companies	\$136,936,740	\$7,172,746		\$4,725,847	\$2,446,899
Totals	\$1,967,978,318	\$103,082,704		\$64,870,068	\$38,212,636
2016					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$640,641,211	\$32,249,879		\$32,247,236	\$2,643
Telephone Companies	\$1,203,289,376	\$60,573,587	50.34	\$25,225,891	\$35,347,696
Car Loaning Companies	\$134,007,099	\$6,745,917		\$4,744,209	\$2,001,709
Totals	\$1,970,459,744	\$99,569,383		\$62,217,336	\$37,352,047
2015					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$627,247,082	\$31,312,174		\$31,302,251	\$9,924
Telephone Companies	\$1,218,811,988	\$60,843,094	49.92	\$18,646,583	\$42,196,511
Car Loaning Companies	\$133,296,686	\$6,654,171		\$3,736,591	\$2,917,579
Totals	\$1,979,355,756	\$98,809,439		\$53,685,425	\$45,124,014

* Available credits for railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

APPENDIX 6

2019 STATE TAX COMMISSION BULLETINS

Number	Title
2019-01	4th Quarter Certified Interest Rates
2019-02	2019 Boards of Review
2019-03	Millage Requests and Rollbacks
2019-04	1st Quarter Certified Interest Rates
2019-05	Interest Rates on Michigan Tax Tribunal Judgments
2019-06	County Multiplier for 2014 Assessor's Manual
2019-07	Assessor Certification
2019-08	Assessor Certification Level Requirements
2019-09	2nd Quarter Certified Interest Rates
2019-10	Random Week for "Qualified Business"
2019-11	3rd Quarter Certified Interest Rates
2019-12	Property Tax and Equalization Calendar for 2020
2019-13	Property Tax Appeal Procedures for 2020
2019-14	Procedural Changes for the 2020 Assessment Year
2019-15	Inflation Rate Multiplier
2019-16	Interest Rates on Michigan Tax Tribunal Judgments
2019-17	2020 Boards of Review